



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF LAKE DELTON WATER UTILITY

Principal Office: P.O. BOX 87
LAKE DELTON, WI 53940

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF LAKE DELTON WATER UTILITY**Utility Address:** P.O. BOX 87
LAKE DELTON, WI 53940**When was utility organized?** 1/1/1986**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KAY C. MACKESEY**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 87
LAKE DELTON, WI 53940**Telephone:** (608) 254 - 2558**Fax Number:** (608) 254 - 7785**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES BLOCK**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: FRANK KAMINSKI**Title:** PRESIDENT**Office Address:**P.O. BOX 87
LAKE DELTON, WI 53940**Telephone:** (608) 253 - 9268**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES BLOCK**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC
6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@johnsonblock.com**Date of most recent audit report:****Period covered by most recent audit:** 12/01/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: DAVID STERR**Title:****Office Address:**
P.O. BOX 87
LAKE DELTON, WI 53940**Telephone:** (608) 253 - 9268**Fax Number:****E-mail Address:**

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:MR DOUG CLAUSEN
MR TOM DIEHL
MR JEFFRY HYNUM
MR FRANK KAMINSKI
MR GORDON PRIEGEL
MR JOHN WEBB
MR TOM WEBB

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,178,823	1,052,852	1
Operating Expenses:			
Operation and Maintenance Expense (401)	268,036	220,443	2
Depreciation Expense (403)	267,000	228,297	3
Amortization Expense (404)	0	0	4
Taxes (408)	203,269	203,422	5
Total Operating Expenses	738,305	652,162	
Net Operating Income	440,518	400,690	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	440,518	400,690	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	81,881	114,843	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	81,881	114,843	
Total Income	522,399	515,533	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	522,399	515,533	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	178,089	191,220	13
Amortization of Debt Discount and Expense (428)	8,106	8,107	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	186,195	199,327	
Net Income	336,204	316,206	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	581,889	265,683	19
Balance Transferred from Income (433)	336,204	316,206	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	918,093	581,889	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	49,959	4
INTEREST ON SPECIAL ASSESSMENTS	31,922	5
Total (Acct. 419):	81,881	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,178,823	0	0	0	1,178,823	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,178,823	0	0	0	1,178,823	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	15,229,053	14,680,032	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,819,344	1,537,344	2
Net Utility Plant	13,409,709	13,142,688	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	523,194	445,940	6
Special Funds (125)	1,072,564	988,215	7
Total Other Property and Investments	1,595,758	1,434,155	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,075,278	718,978	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	83,696	86,509	11
Other Accounts Receivable (143)	5,981	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,523	31,683	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,194,478	837,170	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	71,742	79,848	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	71,742	79,848	
Total Assets and Other Debits	16,271,687	15,493,861	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	5,876,830	5,876,830	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	918,093	581,889	23
Total Proprietary Capital	6,794,923	6,458,719	
LONG-TERM DEBT			
Bonds (221)	3,485,000	3,785,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,485,000	3,785,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	33,954	74,680	28
Payables to Municipality (233)	0	124,284	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	18,709	21,867	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	52,663	220,831	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,939,101	5,029,311	38
Total Liabilities and Other Credits	16,271,687	15,493,861	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	15,229,053	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	15,229,053	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,819,344	0	0	0	9
Total Accumulated Provision	1,819,344	0	0	0	
Net Utility Plant	13,409,709	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,537,344				1,537,344	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	267,000				267,000	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,000				15,000	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	282,000	0	0	0	282,000	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	1,819,344	0	0	0	1,819,344	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Revenue Bonds, Series 1998	4,389	428	68,025	1
Special Assessment B Bonds	3,717	428	3,717	2
Total			71,742	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	5,876,830	1
Changes during year (explain):		
NONE		2
Balance end of year	5,876,830	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Special Assessment B	04/01/1996	03/01/2004	5.00%	360,000	1
Revenue Bonds, Series 1998	05/01/1998	12/01/2018	5.15%	3,125,000	2
Total Bonds (Account 221):				3,485,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	203,269	2
Charged electric department expense		3
Charged sewer department expense	3,400	4
Other (explain):		
NONE		5
Total Accruals and other credits	206,669	
Taxes paid during year:		
County, state and local taxes	197,900	6
Social Security taxes	7,679	7
PSC Remainder Assessment	1,090	8
Other (explain):		
NONE		9
Total payments and other debits	206,669	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Special Assessment B	8,502	18,726	21,439	5,789	1
Revenue Bonds, Series 1998	13,365	159,363	159,808	12,920	2
Subtotal	21,867	178,089	181,247	18,709	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	21,867	178,089	181,247	18,709	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,029,311	0	0	0	0	5,029,311	1
Add credits during year:							
For Services	100,000					100,000	2
For Mains	546,653					546,653	3
Other (specify):							
BOOSTER STATION	233,137					233,137	4
HYDRANTS	30,000					30,000	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	5,939,101	0	0	0	0	5,939,101	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	517,949					517,949	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	290,057	2
SPECIAL ASSESSMENTS - BOOSTER STATION	233,137	3
Total (Acct. 124):	523,194	
Special Funds (125):		
NONE		4
SINKING FUND	260,975	5
SPECIAL ASSESSMENT B	484,341	6
REVENUE BOND RESERVE	327,248	7
Total (Acct. 125):	1,072,564	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,696	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	83,696	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ACCRUED INTEREST	5,981	15
Total (Acct. 143):	5,981	
Receivables from Municipality (145):		
GENERAL FUND - FIRE PROTECTION	5,593	16
SEWER-METER COSTS	23,930	17
Total (Acct. 145):	29,523	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	14,954,542	0	0	0	14,954,542	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,678,344	0	0	0	1,678,344	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,484,206	0	0	0	5,484,206	6
Other (specify):						
NONE					0	7
Average Net Rate Base	7,791,992	0	0	0	7,791,992	
Net Operating Income	440,518	0	0	0	440,518	8
Net Operating Income as a percent of Average Net Rate Base	5.65%	N/A	N/A	N/A	5.65%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	5,876,830	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	749,991	3
Other (Specify):		4
Total Average Proprietary Capital	6,626,821	
Net Income		
Net Income	336,204	5
Percent Return on Proprietary Capital	5.07%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Lake Delton, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Village of Lake Delton Water Utility for the year ended December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with requirements of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the Village of Lake Delton and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

March 27, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

12/30/03:

Hi Elaine

Here's an explanation for Lake Delton's contributions for mains on Page F-17 of its 2002 annual report. Sorry for my lateness. I left town for 3 weeks on the day you sent the letter to the Village.

In 2001 the Village built a booster station on the west side for the use of a new development. The developer agreed to pay for half. The developer's share was not determined until 2002 and no estimate of the receivable was booked in 2001. The developer's share was \$233,136.75 and was all booked in 2002.

Jim Block

November 21, 2003

Ms. Kay C. Mackesey, Clerk-Treasurer
Lake Delton Water Utility
P.O. Box 87
Lake Delton, WI 53940-0087

2002 Analytical Review DWCCA-2975-ELE

Dear Ms. Mackesey:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

On Page F-17, \$546,653 is reported for contributions for mains. However, on Page W-8, only \$333,635 is reported for additions to mains, Account 343. Please explain why more contributions are reported than main additions.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\2975 Lake
Delton.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,149,401	1
Total Sales of Water	1,149,401	
Other Operating Revenues		
Forfeited Discounts (470)	3,983	2
Other Water Revenues (474)	25,439	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	29,422	
Total Operating Revenues	1,178,823	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	198,826	5
General Operating Expenses (680-690)	69,210	6
Total Operation and Maintenance Expenses	268,036	
Other Operating Expenses		
Depreciation Expense (403)	267,000	7
Amortization Expense (404)		8
Taxes (408)	203,269	9
Total Other Operating Expenses	470,269	
Total Operating Expenses	738,305	
NET OPERATING INCOME	440,518	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	40	3,121	9,286	2
Industrial				3
Total Unmetered Sales to General Customers (460)	40	3,121	9,286	
Metered Sales to General Customers (461)				
Residential	712	34,111	168,577	4
Commercial	287	309,211	608,528	5
Industrial	1	78	372	6
Total Metered Sales to General Customers (461)	1,000	343,400	777,477	
Private Fire Protection Service (462)	34		31,334	7
Public Fire Protection Service (463)	1		322,565	8
Other Sales to Public Authorities (464)	13	3,966	8,739	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,088	350,487	1,149,401	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	322,565	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	322,565	
Forfeited Discounts (470):		
Customer late payment charges	3,983	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,983	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,000	7
Other (specify):		
WELL PERMITS	6,650	8
METER REINSTALLATION	1,425	9
MISCELLANEOUS	1,364	10
Total Other Water Revenues (474)	25,439	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	89,438	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	47,435	3
Chemicals (630)	7,148	4
Supplies and Expenses (640)	9,578	5
Repairs of Water Plant (650)	39,665	6
Transportation Expenses (660)	5,562	7
Total Plant Operation and Maintenance Expenses	198,826	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,925	8
Office Supplies and Expenses (681)	6,548	9
Outside Services Employed (682)	12,595	10
Insurance Expense (684)	6,500	11
Employees Pensions and Benefits (686)	30,318	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,324	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	69,210	
Total Operation and Maintenance Expenses	268,036	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		197,900	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,400	2
Net property tax equivalent		194,500	
Social Security		7,679	3
PSC Remainder Assessment		1,090	4
Other (specify): NONE			5
Total tax expense		203,269	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214161				3
County tax rate	mills		5.030844				4
Local tax rate	mills		2.746624				5
School tax rate	mills		9.224499				6
Voc. school tax rate	mills		1.496717				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.712845				10
Less: state credit	mills		1.106000				11
Net tax rate	mills		17.606845				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.746624				14
Combined School Tax Rate	mills		10.721216				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.467840				17
Total Tax Rate	mills		18.712845				18
Ratio of Local and School Tax to Total	dec.		0.719711				19
Total tax net of state credit	mills		17.606845				20
Net Local and School Tax Rate	mills		12.671840				21
Utility Plant, Jan. 1	\$	14,680,032	14,680,032				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	14,680,032	14,680,032				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,680,032	14,680,032				26
Assessment Ratio	dec.		0.933877				27
Assessed Value	\$	13,709,344	13,709,344				28
Net Local & School Rate	mills		12.671840				29
Tax Equiv. Computed for Current Year	\$	173,723	173,723				30
Tax Equivalent per 1994 PSC Report	\$	197,900					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	197,900					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	484,965	6,503	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	484,965	6,503	
PUMPING PLANT			
Land and Land Rights (320)	29,998		12
Structures and Improvements (321)	1,280,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	147,119		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	929,731		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	2,387,637	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,432		23
Total Water Treatment Plant	9,432	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			491,468	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	491,468	
PUMPING PLANT				
Land and Land Rights (320)			29,998	12
Structures and Improvements (321)		(2,567)	1,278,222	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			147,119	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			929,731	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(2,567)	2,385,070	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,432	23
Total Water Treatment Plant	0	0	9,432	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	611,116		26
Transmission and Distribution Mains (343)	8,868,631	333,635	27
Fire Mains (344)	0		28
Services (345)	1,167,724	104,467	29
Meters (346)	468,156	63,596	30
Hydrants (348)	505,899	43,387	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,621,526	545,085	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	140,000		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,898		36
Transportation Equipment (373)	22,674		37
Other General Equipment (379)	9,900		38
Other Tangible Property (390)	0		39
Total General Plant	176,472	0	
Total utility plant in service directly assignable	14,680,032	551,588	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	14,680,032	551,588	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			611,116	26
Transmission and Distribution Mains (343)			9,202,266	27
Fire Mains (344)			0	28
Services (345)			1,272,191	29
Meters (346)			531,752	30
Hydrants (348)			549,286	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	12,166,611	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			140,000	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			3,898	36
Transportation Equipment (373)			22,674	37
Other General Equipment (379)			9,900	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	176,472	
Total utility plant in service directly assignable	0	(2,567)	15,229,053	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	(2,567)	15,229,053	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			19,814	19,814	1
February			18,557	18,557	2
March			23,593	23,593	3
April			22,087	22,087	4
May			30,121	30,121	5
June			42,435	42,435	6
July			63,188	63,188	7
August			57,226	57,226	8
September			31,273	31,273	9
October			22,755	22,755	10
November			18,468	18,468	11
December			21,802	21,802	12
Total annual pumpage	0	0	371,319	371,319	
Less: Water sold				350,487	13
Volume pumped but not sold				20,832	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				4,255	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,255	19
Volume pumped but unaccounted for				16,577	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,693	23
Date of maximum: 7/14/2002					24
Cause of maximum:					25
Tourist season					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				430	26
Date of minimum: 12/4/2002					27
Total KWH used for pumping for the year				700,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PROGRESSIVE DRIVE	#1	400	12	612,000	Yes	1
PROGRESSIVE DRIVE	#2	340	13	734,400	Yes	2
BONANZA ROAD	#3	400	13	1,252,800	Yes	3
HIGHWAY A	#4	350	13	835,200	Yes	4
HIGHWAY A	#5	364	17	1,440,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	PROGRESSIVE DRIVE	PROGRESSIVE DRIVE	BONANZA	2
Purpose	B	P	P	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AMERICAN	LAYNE & BOWLER	5
Year Installed	1986	1994	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	510	870	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1986	1994	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	75	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5		14
Location	CTY HWY A	CTY HWY A		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE & BOWLER	LAYNE & BOWLER		18
Year Installed	1994	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	480	1,000		21
Pump Motor or Standby Engine Mfr	US MOTORS	U.S. MOTORS		22
Year Installed	1994	2001		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	75	125		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
Year constructed	1986	1994	5
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	6
Elevation difference in feet (See Headnote 3.)	0	179	7
Total capacity in gallons (actual)	200,000	400,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	8.000	68,860	7,489	0	0	76,349
M	D	10.000	26,674	0	0	0	26,674
M	D	12.000	63,259	54	0	0	63,313
M	D	16.000	1,691	0	0	0	1,691
Total Within Municipality			160,484	7,543	0	0	168,027
Total Utility			160,484	7,543	0	0	168,027

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	617	99	0	0	716	88	1
M	1.500	41	3	0	0	44	4	2
M	2.000	95	0	0	0	95	17	3
P	2.500	1	0	0	0	1		4
P	3.000	2	0	0	0	2		5
M	4.000	74	9	0	0	83	1	6
M	6.000	36	0	0	0	36	12	7
M	8.000	14	0	0	0	14	2	8
M	10.000	3	0	0	0	3		9
M	12.000	1	0	0	0	1		10
Total Utility		884	111	0	0	995	124	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	725	50	0	0	775	7	1
0.750	79	0	0	0	79	2	2
1.000	52	1	0	0	53	1	3
1.500	11	0	0	0	11	8	4
2.000	131	9	0	0	140	53	5
3.000	8	3		0	11	4	6
4.000	5	1	0	0	6	3	7
Total:	1,011	64	0	0	1,075	78	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	677	90	1	2	0	5	775	1
0.750	79	0	0	0	0	0	79	2
1.000	1	49	0	0	0	3	53	3
1.500	0	11	0	0	0	0	11	4
2.000	0	137	0	2	0	1	140	5
3.000	0	10	0	0	0	1	11	6
4.000	0	5	0	1	0	0	6	7
Total:	757	302	1	5	0	10	1,075	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	313	18			331	2
Total Fire Hydrants	313	18	0	0	331	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	331
Number of distribution system valves end of year:	863
Number of distribution valves operated during year:	658

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(640) Additional lab testing
(650) Maintenance to pull pump and clean well
(682) Engineering for maintenance and other non-capital projects

Water Utility Plant in Service (Page W-08)

(321) Structures & Impr - Prior year audit adjustment

Water Mains (Page W-15)

6103' of 8" main and 54' of 12" main paid by developer

1,386' of 8" main paid by Village

Water Services (Page W-16)

Additions were finance by developers. Cost recorded was estimated based on past contractor costs.
